

# Board of Tax Appeals

**STARS Number & Budget Unit:** 351 TAAE

**Bill Number & Chapter:** S1471 (Ch. 68), S1526 (Ch. 210)

**PROGRAM DESCRIPTION:** This program provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The Board of Tax Appeals provides a forum for taxpayers to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial, which can necessitate legal representation and expense.

<b>DIVISION SUMMARY:</b>	<b>FY 2001 Total Appr</b>	<b>FY 2001 Actual</b>	<b>FY 2002 Total Appr</b>	<b>FY 2003 Request</b>	<b>FY 2003 Gov Rec</b>	<b>FY 2003 Approp</b>
<b>BY FUND SOURCE</b>						
General	321,300	291,200	324,300	344,000	324,500	321,300
Percent Change:		(9.4%)	11.4%	6.1%	0.1%	(0.9%)
<b>BY EXPENDITURE CLASSIFICATION</b>						
Personnel Costs	252,200	222,800	264,500	276,600	255,300	255,300
Operating Expenditures	60,600	60,100	57,800	65,400	69,200	66,000
Capital Outlay	8,500	8,300	2,000	2,000	0	0
Total:	321,300	291,200	324,300	344,000	324,500	321,300
Full-Time Positions (FTP)	5.00	5.00	5.00	5.00	4.00	4.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2001 through June 30, 2002 for the programs specified.

<b>DECISION UNIT SUMMARY:</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<b>FY 2002 Original Appropriation</b>	<b>5.00</b>	<b>337,800</b>	<b>0</b>	<b>0</b>	<b>337,800</b>
Budget Reduction (Neg. Supp.)	0.00	(13,500)	0	0	(13,500)
<b>FY 2002 Total Appropriation</b>	<b>5.00</b>	<b>324,300</b>	<b>0</b>	<b>0</b>	<b>324,300</b>
Removal of One-Time Expenditures	0.00	(2,000)	0	0	(2,000)
Restore Budget Reduction (Neg. Supp.)	0.00	12,300	0	0	12,300
Permanent Base Reduction	(1.00)	(13,400)	0	0	(13,400)
<b>FY 2003 Base</b>	<b>4.00</b>	<b>321,200</b>	<b>0</b>	<b>0</b>	<b>321,200</b>
Personnel Cost Rollups	0.00	1,000	0	0	1,000
Nonstandard Adjustments	0.00	(900)	0	0	(900)
<b>FY 2003 Total Appropriation</b>	<b>4.00</b>	<b>321,300</b>	<b>0</b>	<b>0</b>	<b>321,300</b>
Change From FY 2002 Original Approp.	(1.00)	(16,500)	0	0	(16,500)
% Change From FY 2002 Original Approp.	(20.0%)	(4.9%)			(4.9%)

**BUDGET REDUCTION (NEG. SUPP.):** S1471 reduced the fiscal year 2002 General Fund appropriation for this agency by 4.0%.

**APPROPRIATION HIGHLIGHTS:** This appropriation reduced the fiscal year 2003 General Fund base by 4.0%. Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but agencies may fund state employee compensation increases from salary savings. Nonstandard adjustments reflect interagency billing changes.

<b>FY 2003 APPROPRIATION:</b>	<b>FTP</b>	<b>Pers. Cost</b>	<b>Oper Exp</b>	<b>Cap Out</b>	<b>T/B Pymnts</b>	<b>Lump Sum</b>	<b>Total</b>
G 0001-00 General	4.00	255,300	66,000	0	0	0	321,300